

**USACM Trust
Palm Harbor One, LLC
Single Loan Claims**

Claim	Date Claim was Filed	Name	Address	Total Claim Amount	Approximate Amount Subject to Objection Because it Relates to an Investment In the Palm Harbor One Loan
10725-00611	10/16/2006	Acosta, Celso	9061 Black Elk Ave Las Vegas, NV 89143-1180	52,906.93	52,906.93
10725-02371	1/16/2007	Aquino, John P & Lisa	2950 Cabrillo San Francisco, CA 94121-3532	50,000.00	50,000.00
10725-00932	11/2/2006	Bennett, Alan	14225 S Whisperwood Dr Reno, NV 89521	50,000.00	50,000.00
10725-00439	10/4/2006	Brice, Charles	785 Winchester Dr Reno, NV 89506	50,000.00	50,000.00
10725-00389	10/2/2006	Caroline Gerwin Family Trust Dtd 11/2/95	C/O Caroline M Gerwin Trustee 3201 Plumas St #377 Reno, NV 89509-4788	330,000.00	330,000.00
10725-00986	11/3/2006	Chai Miller LLC	P.O. Box 36703 Las Vegas, NV 89133	558,063.48	558,063.48
10725-00554	10/12/2006	Cunningham, Charles D & Susan M	1964 Oliver Springs St. Henderson, NV 89052-8502	80,000.00	80,000.00
10725-01157	11/10/2006	Everett, Dan & Sandra M	921 Crystal Court Foster City, CA 94404	50,000.00	50,000.00
10725-01347	11/13/2006	Fanelli, John & Jodi	47 Barrett Rd Greenville, NH 03048-3305	150,000.00	150,000.00
10725-01341	11/10/2006	Fanelli, John J & Gina A	27 Larch St Fitchburg, MA 01420-2009	500,000.00	500,000.00
10725-00229	9/25/2006	Graham, William L & Wilta L	3124 Queens Gate LN Modesto, CA 95355-8684	50,000.00	50,000.00
10725-00841	10/31/2006	Ingrid A Rutherford Family Trust Dtd 7/8/99	Ingrid A Rutherford Ttee PO Box 373 Keyser, WV 26726-0373	50,659.78	50,659.78

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10725-00033	4/24/2006	James, Donald E	2038 Palm St SPC 438 Las Vegas, NV 89104	60,000.00	60,000.00
10725-02354	1/16/2007	Johnston Trust Dtd 9/7/85	Rodney L & Diane E Johnston Ttees 4326 Arcadian Dr Castro Valley, CA 94546	102,082.96	51,041.48
10725-01310	11/13/2006	Kiesel, Jeffrey	809 Tally Ho Ln Chester Springs, PA 19425	716.67	716.67
10725-01594	12/8/2006	Mayo, Monroe	8635 W Sahara Ave #532 Las Vegas, NV 89117	1,612.91	1,612.91
10725-00269	9/27/2006	Michel F & Patricia A Aiello Trust Agt Dtd 10/4/94	Michel F & Patricia A Aiello TTEES 312 Ski Way Incline Village, NV 89451-9223	50,000.00	50,000.00
10725-00469	10/6/2006	Murphy Family Trust	Dr James & Tracy Murphy TTEES Christopher D Jaime Esq Po Box 30000 Reno, NV 89520	75,717.00	75,717.00
10725-00101	8/15/2006	Murphy Family Trust, Dr James & Tracy Murphy - Tru	Christopher D. Jaime, Esq. Po Box 30000 Reno, NV 89520	75,717.00	75,717.00
10725-01368	11/13/2006	P Morgan Trust	Paula A Morgan Ttee 1005 Windfair Village St Las Vegas, NV 89145-8664	50,000.00	50,000.00
10725-01376	11/13/2006	Payne, Shirley	Po Box 208 Grass Valley, CA 95945	50,000.00	50,000.00
10728-00093	10/3/2006	Rosenthal, Arnold	6059 Woodman Ave Van Nuys, CA 91401-2925	500.00	500.00

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10725-01249	11/10/2006	Routsis, Thalia	Po Box 4311 Incline Village, NV 89450	50,000.00	50,000.00
10725-00626	10/17/2006	Scott, Jacqueline	306 Torrey Pines Dayton, NV 89403	50,000.00	50,000.00
10725-00049	5/11/2006	Simmtext Inc A Nevada Corp	Jed Barish 6160 Majestic Wind Avenue Las Vegas, NV 89122	50,000.00	50,000.00
10725-01237	11/9/2006	Soldo, Marie	396 Via Sonador Henderson, NV 89012-4893	100,000.00	100,000.00
10725-02132	1/11/2007	Thompson, Gregory R	1005 W Buffington St Upland, CA 91784	101,413.70	50,706.85
10725-00724	10/26/2006	Thurman, Lynnette S & John H	1635 Greycroft Way Reno, NV 89521-4052	54,499.99	54,499.99
10725-00656	10/23/2006	Trager, Stephanie & Lawrence B	4027 La Colina Rd Santa Barbara, CA 93110-1426	100,955.00	100,955.00
10725-00738	10/26/2006	Tysseling, Mark & Sharon Vey	210 Oneida St St Paul, Mn 55102	100,000.00	100,000.00
10725-01696	12/11/2006	Virga, Julie A	2567 Harkness St Sacramento, CA 95818-2325	150,287.00	150,287.00
10725-01122	11/8/2006	Wayne Dotson Co	Peter Bogart Ceo 1445 City Line Ave. Wynnewood, PA 19096	56,000.00	56,000.00
10725-01003	10/27/2006	Yonai Trustee, Gregory D	1982 Country Cove Ct Las Vegas, NV 89135-1552	81,750.00	81,750.00

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10725-02444	4/10/2007	Acosta, Ruth	2546 General Armistead Ave Norristown, PA 19403	2,718.99	Unknown
10725-01623	12/8/2006	Addes Ira, Kenneth	100 W Broadway Apt 7V Long Beach, NY 11561	380,878.66	50,000.00
10725-01903	1/9/2007	AIG Limited A Nevada Limited Partnership	9904 Villa Granito LN Granite Bay, CA 95746-6481	813,297.52	50,000.00
10725-01664	12/9/2006	Anglin, Patrick J	Janet L Chub, Atty. At Law Armstrong Teasdale LLP 50 W. Liberty, Suite 950 Reno, NV 89501	187,005.78	100,000.00
10725-01177	11/10/2006	Arthur E & Thelma Kebble Family Trust Dtd 5/19/95	C/O Arthur E & Thelma M Kebble Ttees 9512 Salem Hills CT Las Vegas, NV 89134-7883	327,563.97	51,106.76
10725-02261	1/12/2007	Cibb Inc Pension Plan	Ronald A Johnson Teee 50 Snider Way Sparks, NV 89431	405,600.00	50,000.00
10725-01218	11/10/2006	Cohen Living Trust Dtd 3/6/90	c/o Nelson Cohen, Esq. 7670 W. Lake Mead Boulevard Suite 225 Las Vegas, NV 89128	404,317.00	50,000.00
10725-02038	1/11/2007	Collins Family Trust Dated 1/29/93	C/O Shirley M Collins Trustee 1975 Snowberry Ct Carlsbad, CA 92009-8408	1,760,380.48	50,000.00
10725-02035	1/11/2007	Daniel, Deborah A	* Undeliverable Address * 249 S Vista Del Monte Anaheim, CA 92807	404,753.90	50,000.00

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10725-02333	1/13/2007	Davis Investments	20 Leroy Terrace New Haven, CT 06512	2,000,000.00	280,026.93
10725-02062	1/11/2007	Dery Tenants In Common, Ann R & James D	10 Longmeadow LN Beachwood, OH 44122	303,615.18	100,000.00
10725-01027	11/6/2006	Downing, Ernest W & Eva M	811 NE 157Th Ave Portland, OR 97230-5428	150,000.00	100,000.00
10725-02405	1/17/2007	Dunbar Rlt Dtd 11/21/98	Donald C & Wanda Dunbar TTEES 20282 Bordeaux Drive Reno, NV 89511	1,459,731.24	300,000.00
10725-01742	12/7/2006	Ferguson Living Trust Dtd 6/28/00	C/O Patricia Ferguson TTEE 3985 Lake Placid Dr Reno, NV 89511-6780	150,000.00	50,000.00
10725-02519	6/6/2007	Gerald L Bittner Sr Dds Inc Profit Sharing Plan &	Trust Dated 1/15/91 14067 Apricot HI Saratoga, CA 95070-5614	50,000.00	47,536.23
10725-01936	1/9/2007	Halseth Family Trust Totally Restated 4/21/00	Daniel R & Sandra K Halseth TTEES 23 Molas Dr Durango, CO 81301	Unknown	Unknown
10725-02292	1/12/2007	Helms Homes LLC	Terry Helms 809 Upland Blvd Las Vegas, NV 89107-3719	12,697,934.44	2,000,000.00
10725-02048	1/11/2007	High, Edward O	1413 Pelican Bay Trail Winter Park, FL 32792	403,994.76	50,000.00

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10725-01863	1/8/2007	Hubbard Trust Dated 7/29/1998	C/O George W Hubbard And Carol N Hubbard Trustees 6340 N Calle Tregua Serena Tucson, AZ 85750-0951	162,500.00	25,000.00
10725-02059	1/11/2007	Jack R Clark & Linda C Reid Jt Ten	9900 Wilbur May Pkwy #4701 Reno, NV 89521-3089	1,782,032.06	100,000.00
10725-02401	1/16/2007	Jean G Richards Trust Dtd 9/30/99	Jean G Richards TTEE 1160 Magnolia LN Lincoln, CA 95648	313,192.06	60,000.00
10725-01477	11/15/2006	Karen L Pidgeon 2006 Living Trust Dated 2/27/06	C/O Karen L Pidgeon TTEE Po Box 41619 Sacramento, CA 95841-1619	538,643.00	100,000.00
10725-01661	12/9/2006	Kehl, Christina M	Janet L Chub, Atty. At Law Armstrong Teasdale LLP 50 W. Liberty, Suite 950 Reno, NV 89501	1,023,023.12	50,000.00
10725-01660	12/9/2006	Kehl, Robert J & Ruth Ann	Janet L Chub, Atty. At Law Armstrong Teasdale LLP 50 W. Liberty, Suite 950 Reno, NV 89501	12,841,680.13	500,000.00
10725-01297	11/10/2006	Kiven, Norman	Andrew J Abrams Esq Sugar Friedberg & Fel. LLP 30 N Lasalle St Ste 3000 Chicago, IL 60602	1,040,000.00	Unknown

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10725-01478	11/15/2006	Kiven, Norman	Andrew J Abrams Esq Sugar Friedberg & Felsenthal LLP 30 N Lasalle St. Suite 3000 Chicago, IL 60602	96,496.00	Unknown
10725-02177	1/12/2007	Klay Living Trust Dtd 7/11/90	Othmar & Christine Klay TTEES 5530 Lausanne Dr Reno, NV 89511	708,473.90	100,000.00
10725-02202	1/10/2007	Marguerite Falkenberg 2000 Trust Dtd 6/20/00	C/O Marguerite Falkenberg Trustee 727 3rd Ave Chula Vista, CA 91910-5803	794,366.81	101,915.37
10725-01898	1/9/2007	Massry, Morris	C/O Segel Goldman Mazzotta & Siegel PC 9 Washington SQ Albany, NY 12205	1,802,040.00	101,466.67
10725-02383	1/16/2007	Minter Family 1994 Trust	Douglas & Elizabeth F Minter TTEES 5389 Conte Dr Carson City, NV 89701	1,244,089.74	50,000.00
10725-01208	11/10/2006	Monighetti, Pete	6515 Frankie LN Prunedale, CA 93907	1,509,963.55	50,000.00
10725-02353	1/16/2007	Musso Living Trust Dtd 11/30/92	Walter & Barbara Musso TTEES 48 Williams Drive Moraga, CA 94556	623,004.79	50,000.00
10725-01925	1/11/2007	Nancy R Gilmour IRA	C/O First Savings Bank Custodian PO Box 1241 Camano Island, WA 98292-1241	406,008.22	50,000.00

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10725-02380	1/16/2007	Nancy R Gilmour IRA	First Savings Bank Custodian For Po Box 1241 Camano Island, WA 98292-1241	406,008.22	50,000.00
10725-02150	1/12/2007	Newman Family Trust Dtd 9/30/97	Larry J & Elsie D Newman TTEES 1775 Autumn Valley Way Reno, NV 89523	1,000,238.46	50,000.00
10725-02483	6/4/2007	Novak Living Trust Dtd 10/21/97	C/O Frank T Novak & Patricia A Novak Trustees 2593 Sumter St Henderson, NV 89052-7113	22,967.05	Unknown
10725-01923	1/10/2007	O'Riordan, John E & Sonhild A	2745 Hartwick Pines Dr Henderson, NV 89052-7002	3,476,504.52	100,000.00
10725-02550	6/18/2007	Oswaldo Zunino Living Trust Dated 12/18/98	C/O Oswaldo Zunino Trustee 3575 Tioga Way Las Vegas, NV 89109-3340	620,000.00	100,000.00
10725-01430	12/6/2006	Prakelt, Hans J	2401-A Waterman Blvd., Ste. 4-230 Fairfield, CA 94534	180,761.33	44,851.14
10725-02097	1/11/2007	Rgf Revocable Trust	Robert G Fuller TTEE 5172 English Daisy Way Las Vegas, NV 89142	487,047.24	50,000.00
10725-02188	1/12/2007	Richard M Raker Living Trust Dtd 3/18/98	Richard M Raker Ttee Pmb 274 969 Edgewater Blvd Foster City, CA 94404	524,840.30	50,000.00
10725-02001	1/10/2007	Robert L Ogren Trust Dtd 6/30/92	Robert L Ogren TTEE 3768 Rick Stratton Dr Las Vegas, NV 89120	324,491.12	60,000.00

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10725-02071	1/11/2007	Rodriguez, Robert R	5748 Newberry Point Dr. Flowery Branch, GA 30542	329,977.39	50,000.00
10725-02331	1/13/2007	Romonoski, Maury	4429 Peaceful Morning LN Las Vegas, NV 89129	250,000.00	62,903.21
10725-00302	9/29/2006	Ruby M Hill Family Trust Dtd 12/12/92	C/O Ruby M Hill Trustee 7855 N Pershing Ave Stockton, CA 95207-1749	4,005.00	Unknown
10725-02175	1/12/2007	Simmons Hwjtwros, Alan R & Judith B	Po Box 13296 South Lake Tahoe, CA 96151-3296	1,186,288.22	50,000.00
10725-01958	1/10/2007	Stricker, Lesley	4 Stanley St Pleasantville, NY 10570	206,760.87	54,570.59
10725-02106	1/11/2007	T-2 Enterprises Llc	Manager Warren W Tripp 250 Greg St Sparks, NV 89431	811,713.52	50,000.00
10725-02107	1/11/2007	T-3 Enterprises Llc	Manager Warren W Tripp 250 Greg St Sparks, NV 89431	608,440.76	50,000.00
10725-02211	1/12/2007	Threlfall, Ronda L	240 Lilac Dr El Cajon, CA 92921-4034	405,613.88	100,000.00
10725-00437	10/4/2006	Toombes, Patsy	Po Box 11665 Zephyr Cove, NV 89448	371,435.14	100,000.00
10725-02163	1/12/2007	Voglis, Marietta	3333 Allen Prky. Unit 1102 Houston, TX 77019	724,292.85	50,000.00
10725-02402	1/17/2007	Weible 1981 Trust Dtd 6/30/81	Ardis & Dean F Weible Co TTEES 6314 Tara Ave Las Vegas, NV 89146	315,193.10	50,000.00

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